

§ 19.464

such denatured spirits shall be in accordance with requirements of subpart R of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1360, as amended (26 U.S.C. 5206))

INVENTORIES

§ 19.464 Denatured spirits inventories.

Each proprietor shall take a physical inventory of all denatured spirits in the processing account at the close of each calendar quarter and at such other times as the regional director (compliance) may require. The results of the inventory shall be recorded as provided in subpart W of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

ARTICLES

§ 19.471 Manufacture of articles.

Proprietors shall manufacture, label, mark, and dispose of articles as provided in 27 CFR part 20.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1372, as amended (26 U.S.C. 5273))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-199, 50 FR 9160, Mar. 6, 1985]

Subpart O—Spirits from Customs Custody

§ 19.481 General.

Spirits imported or brought into the United States in bulk containers may be withdrawn by proprietors from customs custody and transferred in such bulk containers or by pipeline without payment of tax to the bonded premises of their distilled spirits plant. Spirits received on bonded premises as provided in this section may be (a) redistilled or denatured only if 185 degrees or more of proof, and (b) withdrawn for any purpose authorized by 26 U.S.C. Chapter 51, in the same manner as domestic spirits.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1366, as amended (26 U.S.C. 5232))

§ 19.482 Age and fill date.

For the purpose of this part, the age and fill date for spirits that are im-

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ported or brought into the United States shall be:

(a) *Age*. The claimed age, which is supported by the documentation required in 27 CFR part 5.

(b) *Fill date*. The date that packages of spirits are released from customs custody or filled on bonded premises.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.483 Recording gauge.

(a) When packages of spirits are received from customs custody in the storage account, the proprietor shall use the last official gauge to compute and record on the deposit records prescribed in § 19.740 for each entry the average content of the packages being received which shall also provide the basis for entries on the package summary records prescribed in § 19.741. If the last official gauge indicates a substantial variation in the contents of the packages, the proprietor shall group the packages into lots according to their approximate contents, and assign a separate lot identification to each group of packages, based on the date the packages were received on bonded premises.

(b) When packages of spirits are received from customs custody in the processing account, the proprietor shall determine the proof gallons of spirits received in each package. The determination may be made by use of the last official gauge.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1360, as amended (26 U.S.C. 5232))

IMPORTED SPIRITS

§ 19.484 Marks on containers of imported spirits.

(a) *General*. Each portable bulk container of spirits shall, when received on bonded premises under the provisions of § 19.481, or when filled on bonded premises, be marked with:

- (1) The name of the importer;
- (2) The country of origin;
- (3) The kind of spirits;
- (4) The package identification number as provided in § 19.593 or the package serial number as provided in § 19.594;
- (5) If filled on bonded premises, the date of fill;